

## Special Sale of China for Decorating

A great big cut in the price of our fine French and Bolleek white china all this week, previous to stocktaking.

If you decorate china, or would like to begin, now's your chance.

Besides all the standard shapes for daily table use we have lots of fancy pieces such as: Vases, Jardinières, Cigar Jars, Rose Jars, Loving Cups, Trays, Toasting Cups, Etc.

**E. O. HALL & SON, LIMITED,**  
COR. FORT AND KING STS.

## Buy Today

The sun may shine but if there is a symptom of the grip in you it will show itself in the sneeze. Then is the time to take ANTI-GRIP TABLETS.

**BENSON, SMITH & CO., Ltd.**



To read the forecast for 1907 may be difficult; but that the new year is going to be one of prosperity we feel assured.

There is a great deal of painting to be done. Are you thinking about it? Call in and see us, and we will be pleased to give you an estimate.

## Stanley Stephenson

THE PAINTER

PHONE 426.

Signs of 1907—S. S. Signs.

## Ladies Will Go.

The seventy-two ladies who will arrive here next month will go to Haleiwa for a day or two to test the climate and surroundings. It is expected that their time in Honolulu will be so strenuous that a few days' rest will be essential to their health, and HALEIWA IS THE PLACE TO GET IT. Since the place is mosquito proof, the amount of actual comfort has been increased. Take it all in all, there is no place in the Territory as well suited to the demands of the tourist or the resident as this. Manager Bidgood looks to the enjoyment of his individual guests and provides such plans of recreation as they desire. Rooms and rates on application.

## The Expert Dentists

MODERN HIGH CLASS DENTISTRY. Office hours—Week days, till 5 p.m.; Sundays by appointment. F. L. FERGUSON, D. D. S., Manager. HOTEL ST. opp. Union, Arlington blk.

## Unique Chinese Goods

**Wing Wo Tai & Co.**  
941 NUUANU ST.

Blank books of all sorts, ledgers, etc., manufactured by the Bulletin Publishing Company.



To do all things wisely during the new year. One way to do that is to add to the relish of your meals by using

## Sweet Violet Butter

Remember, in buying butter that the "good enough" kind is not good enough, for only the best is good and sweet enough for you.

**Sweet Violet Butter**  
PUREST AND CLEANEST.  
IS UNMISTAKABLY THE BEST.

**C. Q. YEE HOP & CO.**  
PHONE MAIN 251

## Blank Books For Bookkeeping

Ledgers, journals, cash and day books, typewriter paper, carbons and all other kinds of business stationery can be bought to the best advantage at

**Hawaiian News Co.**  
YOUNG BLDG. & MERCHANT ST.

## Fine Driving and Saddle Horses

FOR SALE OR HIRE

**Club Stables**  
Tel. Main 109

MRS. MORGAN'S JAMS and JELLIES  
FOR SALE AT  
**WOMAN'S EXCHANGE**  
HOTEL ST. NEAR FORT.

**CANES**  
Polished Koa Canes.  
Carved with ferule complete.  
Also Milo and Coconut. Mats.  
Tappas, Brasses, Pottery.  
HAWAII & SOUTH SEAS CURIO CO., Alex. Young Bldg

**VICTOR TALKING MACHINES**  
Compare the talking machine of five years ago with the Victor of today and note the wonderful advancement. It is impossible to conceive of any further improvement in this almost human machine.  
BERGSTROM MUSIC CO., LTD.

**THE BUSINESS MAN'S HANDY INDEX**, published in the Saturday Bulletin and the Weekly Edition, gives a concise and complete resume of all legal notices, calls for tenders, judgments, building permits and real estate transactions. Evening Bulletin, 75¢ per month, Weekly Bulletin, \$1 per year.

## SUPREME COURT AND STAMP LAW

### Decision That Will Affect Territory's Income

The Supreme Court today handed down a decision which is of the greatest importance to corporations and attests to a considerable extent as well the income of the Territory from taxes on the capital stock of corporations.

The case decided was that of the Central Mill Company, Ltd., vs. A. J. Campbell, Treasurer of the Territory of Hawaii. The Court decides that a tax may be imposed only upon the total amount of capital stock of a company authorized or issued, but not upon the additional amount which, by the articles of incorporation, the company has the privilege of issuing by increasing its capital stock.

The opinion of the Court was written by Justice Hartwell and contains a condensed history of the case. It is as follows:

Act 91, Laws of 1905, provides that "On filing any certificate or other paper, relative to corporations, in the office of the Treasurer of the Territory, in addition to the stamp duty and recording fee now charged, the following fees and taxes shall be paid to the Treasurer of the Territory for the use of the Territory: For certificate of incorporation, 25 cents for each \$1,000 of the total amount of capital stock authorized, but in no case less than \$25," etc.

It is agreed that on June 19, 1906, there were presented for filing in the office of the Treasurer of the Territory articles of association of the Central Mill Company, Limited, in due form of law, which have been duly approved, filed and recorded in the office of the Treasurer, and that the said company is now and since June 19, 1906, has been a duly organized and incorporated joint stock company under the laws of the Territory; that the articles of association provide that "The amount of capital stock of said corporation shall be \$375,000, divided into 3,750 shares of the par value of \$100 each; and the corporation shall have the privilege of increasing the amount of its capital stock to a sum not exceeding \$5,000,000, and issuing shares therefor accordingly."

The Treasurer claimed that the statute required the company to pay a tax on \$5,000,000 as its authorized capital, but the company claimed that it was taxable only on the sum of \$375,000, being \$25 less than the tax claimed by the Treasurer. The amount in dispute, \$225, was paid under protest and received upon the agreement that if the company's claim should be sustained by the Court the Treasurer would return the same, and, on the other hand, that if the claim of the Treasurer should be sustained the same should be paid by him into the Treasury of the Territory.

The amount of the capital stock of the company now authorized is the amount which it has issued, namely, \$375,000, and does not include any increase of stock which, under its articles of association, the company may and, of course, may not issue. In other words, the tax is imposed, not upon the right of the company to issue new shares, but upon the capital stock issued or authorized by the company. The statute goes on to require a tax upon "increase of capital stock, 25 cents for each \$1,000 of the total increase authorized." Whether authority for the increase is found in original or amended articles of association or new shares, when issued, in either case, constitute an increase of capital stock and are taxable as such. Until the stock is issued there is none to be taxed. The plaintiff may take judgment accordingly.

L. J. Warren (Smith & Lewis on the brief for plaintiff; M. F. Prosser, Deputy Attorney General, for defendant.

### REAL ESTATE TRANSACTIONS.

Entered for Record Jan. 9, 1907.  
From 10:30 a. m. to 4 p. m.  
Joseph Hao and wife to Manuel K. Cook .....D  
Geo M. Raupp to Caroline K. Silva, Rel. Caroline K. Silva and husband to Pamela J. Francis .....M  
Entered for Record Jan. 10, 1907.  
From 9 a. m. to 10:30 a. m.  
Juan de Resents to James Marques, D. Ah Yee Ah Po and wife to A. N. Hayseiden .....D  
A. N. Hayseiden to Mina Ah Po et al. D  
C. Ah Nee to Lahaina Ntl Bank .....CM  
Kui Hoopi to A. N. Hayseiden .....L  
Amorette Cummings by gdn et al. to William T. Robinson .....D  
Wm T. Robinson and wife to C. B. Wells .....D  
Rachel Jones to Ellen K. Robinson .....D  
Harriet K. Mundon and husband to Macke Sugar Co. ....M  
A. N. Campbell to Mele Kule et al. RI  
John K. Kapukui and wife by et. to Mary E. Low .....D

## WANTS

FOR RENT.

Furnished cottage, 5 rooms, King Place, near German Church; also furnished housekeeping rooms. Enquire No. 8 Cottage Grove. 3586-11



If you want to enjoy robust health, take a few doses of the Bitters. It will make the stomach strong and the blood pure. Our past record of over 50 years proves its worth. It cures indigestion, Dyspepsia, Heartburn, Constipation, Female Complaints, Malaria, Fever and Ague. Try a bottle today.

## MAP IS NO MYSTERY

QUERY PRESENTED BY MORNING PAPER IS SIMPLE

WORLD MAP CREATED BY "PARALLAX," WHO HAS HIS OWN THEORY OF WORLD'S SURROUNDINGS

An explanation of the map published in yesterday morning's paper with the heading, "Was This World Map Made Ten Centuries Ago?" will be found in a book published about fifty years ago by a man who called himself "Parallax."

This man lectured throughout England in 1840 and for several years after, explaining his theory, which he called "Zetetic Astronomy." He claimed that the earth is not a globe and demonstrated by very strong arguments that it is a plane without orbital or axial motion; that it is of comparatively recent formation. He explains the causes of night and day, winter and summer, sunrise and sunset, causes of solar and lunar eclipses, cause of tides, why a ship's hull disappears before the masthead, etc., all in accordance with his theories.

"Parallax" claims that the earth is situated immediately beneath the star "Polaris" and the extremes are bounded by a vast region of ice, water and irregular masses of land which bear evidence of fiery action and origin.

The map is nothing new, neither is it very old and the theory that the earth is a plane or disc has long ago been discredited. The book by "Parallax," however, is very interesting, inasmuch as one can circumnavigate the earth just as easily by his theory, the moon has its phases, there is the regular precision of the equinoxes and all the other phenomena of like nature is explained.

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## NEW - TO-DAY

IN THE CIRCUIT COURT OF THE Second Circuit, Territory of Hawaii, In Probate; at Chambers. In the Matter of the Estate of John Grunwald, late of Hana, Maui, deceased. Before Judge Kepoikal. Order of Notice of Petition for Allowance of Final Accounts and Discharge in this Estate. On reading and filing the petition and accounts of F. Witrock, Administrator of the Estate of John Grunwald, late of Hana, Maui, deceased, wherein he asks to be allowed \$272.70 and he charges himself with \$364.40, and asks that the same may be examined and approved, and that a final order may be made of distribution of the property remaining in his hands to the persons thereto entitled, and discharging him and his sureties from all further responsibility as such Administrator, it is ordered that Thursday, the 21st day of February, A. D. 1907, at 10 o'clock a. m. before the Judge of said court at the court room of the said court at Wailuku, Island of Maui, be and the same hereby is appointed as the time and place for hearing said petition and accounts, and that all persons interested may then and there appear and show cause, if any they have, why the same should not be granted, and may present evidence as to who are entitled to the said property. And that notice of this order, in the English language, be published in the Evening Bulletin, a daily newspaper printed and published in Honolulu, for three successive weeks, the last publication to be not less than two weeks previous to the time therein appointed for said hearing.

Dated at Wailuku, Maui, this 9th day of January, 1907.

(Sd.) A. N. KEPOIKAL, Judge of the Circuit Court of the 2nd Circuit.

Attest: (Sd.) EDMUND H. HART, Clerk of the Circuit Court of the (Seal) 2nd Circuit.

3586—Jan. 19, 17, 24, 21.



Our Semi-Annual

## Sale of Remnants

WILL BEGIN ON

Monday Next, the 14th

REMNANTS OF

Wash and Woolen Goods  
Laces and Embroideries

IN FACT, ALL KINDS OF REMNANTS.

## Ironing Shirts

Serial Story No. 1

The way in which we iron your shirt bosoms is not as destructive as you may imagine. We simply place the bosom on a soft padded board and press it against a steam-heated ironing plate, holding it there until dry and stiff. This method of ironing, we think you will admit, is even easier on the goods than hand work would be, for there is no rubbing or friction used whatever.

**HARTMAN STEAM LAUNDRY** is the only laundry in Honolulu with a machine to press shirt bosoms in the manner described above.  
**MERCHANT AND ALAKEA STS.**  
PHONE MAIN 484.



**ALEXANDER YOUNG HOTEL**

**MOANA HOTEL**

Waikiki Beach  
J. H. HERTSCHE, General Manager  
FRESH JAM, JELLY, CHUTNEY and MINCEMEAT at

**Mrs. Kearns**

185 Hotel St. Phone Blue 1411.

May's  
Old Kona  
Coffee  
25c the Lb.

It would be just as foolish for us to use imported pineapples as to use imported coffee when we raise the very best of both at home.

**MAY'S OLD KONA COFFE** is the best that money can buy. Choice selected green berries in the first place—stored for years to improve it—roasted and ground fresh every day.

**Henry May & Co. LIMITED.**  
TELEPHONE MAIN 22.

## For Over 60 Years

**Mrs. Winslow's Soothing Syrup** has been used for over SIXTY YEARS by MILLIONS of Mothers for their CHILDREN while TEething, with perfect success. IT SOOTHES THE CHILD, SOFTENS THE GUMS, ALLEYS ALL PAIN, CURES WIND COLIC, and is the best remedy for DIARRHOEA. Sold by Druggists in every part of the world. Be sure and ask for Mrs. Winslow's Soothing Syrup and take no other kind. 25 Cents a Bottle.

An Old and Well-tried Remedy



**HONOLULU UNDERTAKING CO.**  
1120 FORT ST. PHONE MAIN 179.  
NIGHT CALL. PHONE BLUE 901.  
M. E. SILVA, MANAGER

FOR GOOD

## Soda Water

PHONE BLUE 1871.  
HAWAIIAN SODA WORKS.

Weekly Bulletin \$1 per year

## Our Annual Sale

—OF—

## Ladies' Muslin Underwear

Is now on and will continue for

## One Week Only.

We have received a Manufacturer's Stock ex Nevada, purchased by our New York buyer FAR BELOW COST, and will be offered at MOST TEMPTING PRICES. We invite your inspection of these goods; they are all marked in Plain Figures, so that a glance will show what the values are. Call early and secure first choice.

**L. B. KERR & COMPANY, LTD.**  
ALAKEA STREET.



## AUCTION SALE

FRIDAY, JAN. 11th, 1907.

12 O'CLOCK NOON.

on the premises.

36 QUEEN STREET.

lately occupied by Messrs. McCleaney & Sons, I will sell the following choice

## Office Furniture, etc.

- 1 Large Wiltshire Safe,
- 2 Double Top Bookkeepers' Desks,
- 1 Cash Table,
- 2 Roller Top Desks,
- 1 Very Fine Flat Top Office Desk,
- 1 Remington Typewriter,
- 1 Letter Press and Table,
- 1 Filing Cabinet, complete;
- 2 Large Counters well equipped with doors, shelving and drawers;

Office Revolving Stools,

1 Fine Seth Thomas Regulator,

Sundry Office Furniture,

Platform Scales,

Sundry Cases Groceries,

9 Jubilee Incubators,

Lot Chicken Feed Trough

50 Cases Honolulu Soap,

Rolls Wrapping Paper,

Lot Manila Wrapping Paper,

Store Trucks,

8 Sacks Table Salt,

1 Goose Neck Single Horse Dray.

**JAS. F. MORGAN, AUCTIONEER.**

BEFORE BUYING  
WE WOULD ASK YOU TO  
INSPECT THE FINEST  
LINE OF

## Hair Brushes

EVER SHOWN IN HONOLULU, comprising

LOONEN'S

HOWARD'S

ADAMS' AT

**CHAMBERS DRUG CO.,**

Cor. Fort and King Sts.

PHONE MAIN 131

## J. M. Levy & Co.

FAMILY GROCERS.

KING STREET NEAR FORT STREET  
PHONE MAIN 149.

KEYSTONE-ELGIN WATCHES  
INGERSOLL WATCHES

At All Watchdealers.

## Jos. Schwartz,

Agent for Hawaiian Islands,

Cor. FORT and KING STS., Honolulu.

EXPERT MANICURING for ladies

and gentlemen. Scalp treatment

and facial massage, at

MRS. DORIS E. PARIS' PARLORS,

1156 FORT ST. opposite CONVENT.

**CURE YOURSELF!**  
Use Big 4 for unnatural discharges, inflammations, irritations or ulcerations of mucous membranes, Pains, and not astrigent or poisonous.  
Sold by Druggists. Circular sent on request.